

ALLOWANCE LIST-DEPRECIATION GUIDE

Use this Allowance List-Depreciation Guide for claims that have not been adjudicated as of 1 June 2007. If the rate has changed for an item which is the subject of a request for reconsideration pending resolution on 1 June 2007, use the table that allows the most favorable result for the claimant.

The following rates of depreciation are established as guides and will be used following the principles set forth in AR 27-20, Chapter 11. The rates set forth will apply when the item has been subjected to average usage. In cases where evidence established that the item has been subjected to less than average usage or more than average usage, these rates of depreciation should be reduced or increased in the sound discretion of the approving or settlement authority.

A waiver or non waiver of the maximum payment for a particular item may be granted or denied only by the head of an area claims office or higher settlement authority. When the table specifies both a maximum payment per item and a maximum payment per claim, the payment for all items in that category will not exceed the maximum payment per claim. The Joint Military-Industry Depreciation Guide (JMDG, Table 11-4) plus the April 2000 revision thereto was incorporated into this Guide by adding four columns to the right side of the chart to assist in determining carrier recovery amounts. Not all ALDG Discussions and Notes have been endorsed by the carrier industry.

The following is a brief reference to the subject matter covered in the 14 Notes at the end of the Guide: 1) Antiques; 2) Internal Damage Without External Damage; 3) Reupholstering; 4) Legend of Abbreviations; 5) Depreciation While in Storage; 6) Computing Depreciation; 7) Repairable Items; 8) Expensive Items/Reasonable Substitution; 9) Lifetime Guarantees; 10) Uniforms; 11) Wrinkled Clothing; 12) Replacement of Sets; 13) Replacement Cost Over \$100; 14) Objects of Art.

No.	Item	% Depreciation			Maximum Allowable Payment	Discussion	Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
1	Air Conditioners				\$1500 per item	See No. 70, Electrical & gas items		
	Minor - \$200 or less	10		75			10	10
	Major - over \$200	7		75			7	7
2	Alcoholic beverages				Include in maximum of No. 78, Foodstuffs	Alcoholic beverages will be included in the MA in shipment & quarters		
3	Antiques furniture				\$3000 per item None per claim	See Note 1 for adjudication of antiques. Also see No. 79, Furniture for antique furniture. Do not depreciate genuine antiques.	Fair market value	
	not furniture				\$1000 per item \$5000 per claim	See Note 1 for adjudication of antiques. Do not depreciate genuine antiques. Also refer to the specific category for the item claimed.		
4	Aquariums	10% 1st yr; 5% after		75			10	5
5	Artificial flowers & fruits		25					
6	Audio recordings (blank & commercially copyrighted recordings)				\$3000 per claim for all audio recordings	Items in vehicles not in shipment are included in the \$3000 MA under No. 7, Automobiles & all motor vehicles + No. 156, Video recordings. Generally, audio recordings should not remain in vehicles during government-authorized shipment or storage & should not be paid. Also see paragraphs 11-5c(4)(h); 11-6e(1)(d) & 11-6j.		
	Cassette/reel to reel tapes		50					
	CDs		25					
	Phonograph records	10		50				
	CDs in vehicle-not in shipment or storage		25		\$120 per claim			
	Cassettes in vehicle-not in shipment or storage		50		\$60 per claim			
7	Automobiles & all motor vehicles (including recreational vehicles, motorcycles, ATVs (3 & 4 wheel), go-carts, snow mobiles, etc)					The MA payment includes property stored in the vehicle. See No. 109, Mobile homes. For ATVs, motorcycles, & snowmobiles use local fair market value. Also see para 11-14r.	Use local used car retail value. For ATVs, motorcycles & snowmobiles use fair market value.	
	During gov't-authorized shipment or storage		varies		\$20,000 per vehicle			
	Not during gov't-auth'd shipment or storage		varies		\$3000 per incident	The MA payment includes property stored in the vehicle.		
8	Automobile & all motor vehicle batteries	20		75	Include in maximum of No. 7 or No. 14	Compute depreciation based on length of use/guarantee period ratio; otherwise use 20% per year.	30	30
9	Automobile & all motor vehicle convertible tops, seat & floor coverings, inside door panels, roof & other fabric covered interior parts	20% per year on vehicles manufactured before 1980		75	Include in maximum of No. 7 or No. 14		25	25
		10% /yr on vehicles mfd after 1980		75				
10	Automobile & all motor vehicle paint jobs	10		75	\$2000 per vehicle. Include in maximum of No. 7	On complete paint jobs, only depreciate the material costs. On minor paint jobs (<2/3 of the vehicle), do not depreciate labor or material. The allowance for pin striping, special types of paint (e.g. metal flake) & special technique painting (e.g. scenic views) will be limited to the cost of factory styled pin striping, decals & paint jobs. Also see para 11-14g(5) + 11-14r(6).	15	15
11	Automobile & all motor vehicle radios, tape players, telephones, auto alarms, televisions, computers, GPS (global positioning system), keyless entry remotes, & accessories	10		75	\$1000 per claim. Include in maximum of No. 7	Such radios include CB radios, ham radios, & all types of special frequency receivers & transceivers. Accessory equipment (e.g. antennas, slide mounts, speakers, head sets, cables, microphones, etc) are included in the MA payments. Tapes, CDs & DVDs left in a vehicle are not included in this category; see No. 6, Audio recordings + No. 156, Video recordings. Also see No. 70, Electrical & gas items for radios not included in this category.	10	10
12	Automobile & all motor vehicle tires	30		75	Include in maximum of No. 7 or No. 14	Compute depreciation based on miles used/30,000 miles or miles used/mileage guarantee ratio, if known; otherwise use 30% per year. Also see para 11-14g(1).	30	30

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		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
13	Automobile & all motor vehicle internal & external working parts (including engine, transmission, mufflers, exhaust systems, shocks, etc)	20		75	Include in maximum of No. 7 or No. 14	Only depreciate parts which are normally replaced during the useful life of the vehicle. Do not depreciate parts such as glass, fenders, bumpers, mirrors, rims, wheels, etc.	20	20
14	Automobile & all motor vehicle spare parts (including removable hard tops, T-tops, car top carriers, luggage/bike/ski racks, etc)				\$1000 per claim	This category includes parts not mounted on a vehicle that are shipped as household goods or stored at quarters. Do not depreciate new spare parts that have not been used.		
	used	10		75			10	10
	new	0					0	
15	Baby bassinets, carriages, child car seats, play pens, infant carriers, strollers	10		75		Also see No. 79, Furniture for infant furniture	10	10
16	Bags, fabric or plastic (clothes, shoes) + basket liners	20		75		Also see No. 101, Luggage	20	20
17	Barbeque grills (including Hibachi pots)	10		75			12	12
18	Barber equipment (electric razors, shears, clippers, scissors)	10		75			10	10
19	Baskets					Use No. 16, Bags for basket liners		
	metal	10		75			10	10
	wicker or plastic	20		75			20	20
	wood crafted such as Longaberger	10		75				
20	Bathroom scales	10		75			10	10
21	Bedding					Also see No. 98, Linens + Note 1 for antiques		
	Mattresses/Box springs	5		75			5	5
	Waterbed mattress with baffles	5		75			5	5
	Waterbed mattress w/o baffles + all accessories	10		75			10	10
	Pillows	10		75			10	10
	Mattress cover pads	20		75			20	20
22	Bedspreads	10		75		See No. 98, Linens	10	10
23	Bicycles	10		75	\$1000 per item \$4000 per claim	The MA payment includes all accessories. See No. 147, Toys for tricycles.	10	10
24	Binoculars	5		50	\$350 per item \$1500 per claim	Also see No. 107, Microscopes & telescopes	5	5
25	Blankets - electric					See No. 98, Linens	10	10
26	Boats, speed racers, jet skis	20% 1st yr; 10% after		75	\$2500 per claim	Use local used boat retail values. Use depreciation factor only if local retail value is not obtainable.	Use local boat retail value.	
	Boats, etc during shipment	20% 1st yr; 10% after		75	\$15,000 per claim			
	Houseboats	20% 1st yr; 10% after		75	None	There is no MA on houseboats in shipment. Only boats used as living quarters before shipment are considered houseboats.		
	Outboard motors	20% 1st yr; 10% after		75	\$2500 per claim	For rules 26 and 26C, the combined MA is \$2500 per claim		
	Outboard motors in shipment	20% 1st yr; 10% after		75	\$15,000 per claim	For rules 26A and 26D, the combined MA is \$15,000 per claim	20	10
	Boating equipment & supplies (not motors)	20		75	\$500 per claim		20	20
28	Bookends		10					
29	Books				\$3000 per claim for all books	This category does not include lecture notes & theses; see No. 145, Theses & lecture notes. Large sets of bound classics may qualify as collections; see No. 51, Collections. Medical, dental, legal & other professional books are included. Consider a lesser rate of depreciation on encyclopedias or texts kept up to date with current supplements.		
	Bibles & bound classics	5		25				
	Encyclopedias, cookbooks, how-to-books, textbooks & similar works	20		75				
	Other hard cover nonfiction	10		50				
	Fiction, paperbacks & magazines		50					
30	Boxes (jewelry, cigarette, music, etc)	5		75		Items such as "Russian hand painted" boxes may qualify to be considered under the objects of art category; see Note 14, Objects of art.	5	5
31	Bric-a-brac (all types)		10		\$1000 per item; \$4000 per claim	This category includes mass produced figurines (Goebel, Hummel, Lladro, Swarovski, etc), sculptures & ornamental or sentimental items as distinguished from objects of art. See Note 7 regarding estimates of repair. Also see No. 51, Collections + No. 111 & Note 14, Objects of art. Items such as vases, wall hangings, brassware, candlesticks, etc may be considered under other categories, if more appropriate. Either depreciate the current/new replacement price or use the local fair market value.		

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No.	Item	% Depreciation			Maximum Allowable Payment	Discussion	Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
32	Briefcases	5		75			5	5
33	Brushes (hair, clothes, etc)	20		75			20	20
34	Calculators (including adding machines)	10		75		For related items, see No. 112, Office furnishings	10	10
35	Camel saddles (footstools)	5		75			5	5
36	Cameras + photographic equipment & supplies					Also see No. 118, Photographic equipment & supplies		
	\$200 or less	10		75			10	10
	Over \$200	5		75			5	5
37	Camping equipment & supplies (including tents, sleeping bags, back packs, shovels & other tools, lanterns, etc)	10		75	\$2500 per claim	Camping cutlery is included in this category. Camping clothing is not included in this category; see No. 49, Clothing	10	10
38	Candles (decorative)		25		\$100 per item			
					\$500 per claim			
39	Cards (greeting, including Christmas & other religious cards)		50			Do not depreciate unopened or unused boxes		
40	Cards (playing)		25			Do not depreciate unopened or unused boxes		
41	Card tables	10		50			10	10
42	Cassette tapes					See No. 6, Audio recordings		
43	Ceramic animals		20		\$250 per item \$750 per claim	This category is intended for floor type items, such as elephants known as buffies.		
44	Chandeliers				\$1500 per item \$3000 per claim		5	5
45	Chess sets					See No. 81, Game equipment		
46	Chests (ice, picnic, etc)		50				10	10
	Styrofoam							
	Metal or plastic							
47	China (fine)				\$3000 per claim	To be fine china, a five piece place setting must cost at least \$70.00. Also see No. 58, Crockery	None for five piece place settings \$50 or more; 10% FR for five piece place	
48	Clocks					The \$3000 MA per claim includes Grandfather & Grandmother clocks. Also see No. 3, Antiques (non-furniture) + Note 1 for antique clocks.	10% per yr up to 75% for clocks \$25 or	
	Inexpensive (\$75 or less)	10		75	\$750 per item \$3000		5% per yr up to 75% for clocks over	
	Expensive (over \$75)	5		75	\$3000 per claim		5	
	Grandfather & Grandmother	5		50	\$1500 per item		5	
49	Clothing, including shoes, boots & belts (men, women & children) + military uniform T-shirts, underwear, socks, low quarter shoes, gym clothes, & towels (even if colored to match the uniform)	30% 1st yr + 10% after		75	Per person per claim: Ages 0 thru 14 = \$1500 per person Ages 15 & older = \$3500 per person	Sports clothing, camping clothing, shoes, boots, belts, etc., are included. Clothing made of expensive material such as wool, leather, suede (i.e., coats, suits, jackets & overcoats) should normally be depreciated at 10% per year. See Note 11 for wrinkled clothing. See No. 164, Wedding gowns. Also see para 11-14g(1).	Men's or boy's coats, jackets, suits, slacks, sweater, hats, gloves, shoes, boots etc = 30% first yr + 10% each yr Men's or boy's socks, underwear, pajamas, handkerchiefs, etc = 33%	
	All other uniform items authorized for wear (including shirts, pants, skirts, jackets, wind breakers, raincoats, belts, ties, gloves, hats, combat boots, insignia)		10		Military clothing items = \$2500 per military member	See Note 10 for additional discussion on military clothing.	Women's or girl's coats, jackets, suits, dresses, skirts, blouses, shoes, boots etc = 30% 1st yr + 10% each yr after	
	Dress uniforms + class A jackets	No depreciation					Women's or girl's lingerie, nightclothes, handkerchiefs, etc = 33% each yr	
								Women's or girl's hats = 50% 1st yr + 25% after
50	Christening outfit		20		\$150 per item \$300 per claim			
51	Collections & hobbies	Use rate indicated for individual items elsewhere on this chart; otherwise use:			\$4000 per claim for all collections.	Do not place reasonable recreational items in the collection or hobby category unless the quantity clearly indicates a collection or hobby. However, the quantity of an item by itself is insufficient to place the items into the "collection" category. Example: a set of golf clubs, two tennis rackets, etc, are not quantities that comprise a hobby or collection. If an item is specifically addressed under another category, the other category will be Collectible items that are packaged in certain types of boxes can decrease in value if the box or packaging becomes damaged. As with antiques, there can be a wide variance of opinion as to the devaluation of the item if the package is damaged. Independent evidence must be presented or be available to prove that "loss of value." Each item with damaged packaging must be evaluated on an individual basis.	See rate solicitation for coin & stamp collections. See individual listing for other items. Otherwise, for Hobbies \$100 or less, use 50% flat rate; >\$100 = 10% flat rate	
					Use per item maximums if indicated elsewhere on this chart			
	\$100 or less		50			Also see para 11-6e(2)(a)4.		
	Over \$100		10					

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		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
52	Comforters					See No 98, Linens	10	10
53	Compact discs		25			See No. 6, Audio recordings		
54	Compasses	5		50			5	5
55	Computers				\$3000 per claim	See No. 56 for copy machines + No. 73 for fax machines		
	CPUs, laptops, monitors	30% 1st yr; 20% after		75		Also see para 11-51 for lengthy discussion about damage to computers.	30	20
	Printers, peripherals & accessories (such as keyboard, mouse, modem, network card, etc)	10		75		Includes photo printers, scanners, palm pilots, Blackberry units, iPods, MP3 players, portable GPS, etc., which are part of the MA per claim.	10	10
	Software (including floppy disks + CD ROMs)	20		75		Include in MA per claim. See also para 11-14m(2).	20	20
56	Copy machine	10		75	\$750 per item		10	10
57	Cosmetics (including perfume, toilet articles, medicines, soaps, etc)		50			Do not depreciate unopened or unused boxes	No depreciation if unopened.	
57.1	Crafts & craft supplies		25			Also see No. 61, Decorations		
58	Crockery (including dishes, pottery, glassware, plastic ware, etc)		20			Do not include fine china, crystal, or expensive cut glass in this category. Also see No. 47, China; No. 59, Crystal; + No. 93, Kitchen utensils.	10	10
59	Crystal	None			\$4000 per claim	Consider crystal items (e.g., lamps & chandeliers) under the respective specific category; do not include in the MA per claim for crystal. Consider expensive cut glass in this category. Also see No. 44, Chandeliers; No. 58, Crockery; + No. 83, Glassware.	100% of actual cash value	
60	Curtains	10		75		See No. 68, Drapes for depreciation on curtain rods	20	20
61	Decorations & crafts (including supplies - holidays, birthday, etc)		25					
62	Dental equipment & instruments		10		\$1500 per claim	Dental books are not included; see No. 29, Books		
63	Dentures					Do not depreciate	5	5
64	Desk & writing equipment (pen & pencil desk sets, fountain pens, etc)	10		75	\$100 per claim	Do not depreciate items made of precious metal	10	10
65	Dishes					See No. 58, Crockery	10	10
66	Dolls (decorator)	5		75	\$500 per item \$4000 per claim if a collection; \$1500 per claim if not	Generally, these are not play dolls (e.g. porcelain, Kachina, Oyama, China, etc) See No. 51, Collections. If not a collection, include in No. 147, Toys		
67	Drafting, drawing, mapping & sketching equipment	5		50	\$500 per claim		5	5
68	Drapes	10		75	\$3000 per claim		10	10
	Drapery & curtain rods (including traverse rods + venetian blinds)	5		75		This category includes related hardware. Include cornices in this category	5	5
69	Dryers					See No 70, Electrical & gas items	10	10
70	Electrical & gas items including all related accessories				\$1500 per item; except \$2500 per item/\$5000 per claim for satellite dishes; projection, plasma or high definition (HD) televisions; spas; or hot tubs (including all accessories)	Also see No. 137, Stereo items (Hi-Fi, stereo systems & tape recorders) + No. 155, Video recorders/cameras & DVD players See Note 2 for Internal damage.		
	Minor - \$200 or less	10		75			10	10
	Major - over \$200 except listed below	7		75			7% per yr up to 75% - if not listed in item	
	All televisions & home theater systems; washers; dryers; hot tubs; satellite dishes; pinball machines; dishwashers; spas; microwave ovens; copy/fax machines	10		75			10	10
	Televisions, picture tube only						25	25
71	Elephants, ceramic		20			See No. 43, Ceramic animals		
72	Eyeglasses (including contact lenses)	5		75			10	10
73	Fax machine	10		75	\$750 per item	When this item is not part of a computer (as a keyboard is) & stands alone, it falls in this category.	10	10
74	Fencing					See No. 113, Outdoor structures	15	10
75	Figurines					See No. 31, Bric-a-brac + No. 111 & Note 14, Objects of art		
76	Firearms	5		50	\$2000 per claim		5	5
76.1	Fireplace insert/fireplace accessories					See No. 166, Fireplace insert/accessories		
77	Flashlights	20		75			20	20

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		Per Year	Flat Rate	Maximum			1st yr	Subsequent Yrs
78	Foodstuffs (including alcoholic beverages)		50 if open		\$500 per claim	Do not depreciate if unopened or unused. The MA payment applies only to non-perishable foodstuffs lost or destroyed in shipment & to foodstuffs lost or destroyed at quarters due to power outage. See No. 2, Alcoholic beverages. A reasonable MA for foodstuffs to be shipped to a remote area or for foodstuffs destroyed at quarters in a natural disaster may be established by the Claims Chief of each Service based on the facts of each incident.	Replacement cost.	
78.1	Fountains					See No. 169, Fountains		
79	Furniture				\$3000 per item	This category includes antique furniture. Do not depreciate antique furniture or expensive solid wood furniture such as cherry, walnut, teak, rosewood, oak, etc, except for replacement of fabric. Do not confuse wood with finishes, stains, veneers, etc. The per item limit includes water bed frames & parts. Each sectional sofa, dining room table & chair set, shrank or wall unit is one item regardless of the number of pieces.	2	2
	Including ordinary wood, brass/steel/chrome/cement & water beds	5		50			Solid wood (expensive)	
	Metal shelving	7		75			7	7
	Microwave oven carts/stands	10		75			Ordinary wood,chrome, plastic, etc	
	Particle board furniture	10		75			7	7
	Infant & children's	10		75			10	10
	Television trays	20% 1st yr; 10% after		75			10	10
	Wicker or rattan	10		75			20	10
	Work benches; lawn, plastic, & patio; + 2x4s & plywood (if stored inside).	10		75			10	10
						VHS/DVD/CD racks & holders will depreciate based on construction materials.		
						See No. 82 for lawn/patio umbrellas.	Lawn & patio	
						If a table has a glass top that is missing or damaged beyond repair, depreciate the replacement glass top & any applicable sales tax at the same rate as the furniture item.	15	15
						If a table, hutch, bookcase, or similar furniture item has glass inserts/shelves/etc that are missing or damaged beyond repair, this is considered a repair cost, not a replacement, & depreciation does not apply.	20	20
							10	10
							10	10
							10	10
80	Furs	5		40	\$1500 per item \$3000 per claim		30	10
81	Game equipment (poker chips, checker sets, backgammon sets, chess, etc)		25		\$500 per claim	This category includes backgammon & similar sets, as distinguished from children's toys & games.		
82	Garden equipment (all implements to keep up lawns & yards including lawn mowers, garden carts, etc)	10		75		See No. 79, Furniture for lawn & patio furniture	Garden tools & wheelbarrows	
	Garden & lawn decorations (statues, bird baths, sun dials, gazing balls, etc)	10		75			10	10
	Umbrella, lawn/patio	20		75			Lawn mowers	
							Power	15
							Roller	10
						See No. 153 for regular, hand-held umbrellas	Umbrella	
							33	33
83	Glassware (including Pyrex)					See No. 47, China; No. 58, Crockery; + No 59, Crystal		
84	Hairpieces					See No. 165, Wigs		
85	Hampers (wicker or plastic)	20		75			20	20
86	Handbags & purses (leather or fabric)				\$1000 per claim			
	\$150 or less	20		75			20	20
	Over \$150	10		75			10	10
87	Hearing aids	10		75			10	10
88	Hi-Fi/Stereo systems					See No. 137, Stereo items.		
89	Hobbies or collections					See No. 51, Collections & hobbies		
	\$100 or less		50					
	Over \$100		10					
90	Housekeeping items (mops, brooms, pails, closet racks, etc)	25% 1st yr; 10% after		75		This category includes common household items which do not fit into other, more specific categories. Do not depreciate unopened or unused items/boxes/containers.	25	10
	Cleaning supplies (detergents, etc)		50					
	Ironing boards	10		75			10	10
91	Irons (electric or steam)					See No. 70, Electrical & gas items		
92	Jewelry				\$1000 per item	Do not depreciate expensive jewelry - made substantially of gold, silver, precious stones, diamonds, pearls or other precious metals or gems.		
	Costume	10		75	\$4000 per claim		10	10
	Expensive						See rate solicitation for items over \$50	

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93	Kitchen utensils (pots, pans, knives, etc)					All long lasting kitchen tools should be considered in the 5/50% category. Items such as potato peelers, cake cooling racks, ice picks, bowl scrapers, or other items described in advertisements as kitchen gadgets should be considered in the 20/75% category.		
	Heavy aluminum, copper, Corning ware, cast iron, stainless steel, etc	5		50			5	5
	Small kitchen step ladder	5		75			5	5
	Other items/gadgets	20		75			20	20
94	Ladders (not kitchen step ladders)	5		75	\$250 per item		5	5
95	Lamps (including sunlamps)	7		75	\$500 per item	For lamps with marble bases, see No. 102, Marble	7	7
	Lampshades	10		75		The higher rate applies when shades are claimed separately; however, use 5% if shades are made of glass.	20	20
96	Laser discs					See No. 156, Video recordings		
97	Lawn mowers					See No. 82, Garden equipment		
98	Linens				\$400 per item \$2000 per claim	Consider hand woven, crocheted, or heirloom items as expensive linens. Apply these maximums when value is established for hand-sewn items. Otherwise award reasonable replacement for other fine linens. See No. 70, Electric & gas items for electric blankets		
	Fine, expensive	5		50			5	5
	Comforters, blankets, duvets, spreads	5		75			Blankets: Cotton 10% per yr up to 75% Wool 5% per yr up to 75% Electric 10% per yr up to 75% Comforters: 10% per yr up to 75% Spreads: 10% per yr up to 90%	
	Ordinary linens (towels, sheets & pillowcases, table cloths, bath mats, etc)	20		75			20	20
	Quilts	5		50			5	5
	Bed in a bag	10		75				
99	Lighters (cigar, cigarette, etc.)	20		75			20	20
100	Lighting supplies (globe domes, electric candlesticks or candelabra, etc)	5		50		These items are payable only when they belong to the claimant & have not lost character as personal property by being affixed to real property.	5	5
101	Luggage (all types including footlockers)	5		75		See Note 12 for replacement of sets	5	5
102	Marble (including bookends, lamps, table tops, etc)	7		75		The rate of depreciation on marble contained in furniture may be varied from other types of furniture, based on its quality, etc. Professional examination will indicate whether the item is imitation marble, alabaster, soapstone, or other material. See No. 95, Lamps for item maximum on marble lamps. See No. 79, Furniture for item maximum on furniture items.	7	7
103	Material (including yard goods, fabrics, yarn)		10			Does not change existing depreciation rates on fabric when an item of furniture is reupholstered.		
104	Mattresses & box springs	5		75		See No. 21, Bedding	5	5
	waterbed - with baffles	5		75			5	5
	waterbed - without baffles	10		75			10	10
105	Medical equipment & instruments					Medical books are not included; see No. 29, Books		
	Professional		10		\$1500 per claim			
	Personal	10		75	\$3000 per claim	Examples: crutches, walkers, manual wheel chairs, etc		
106	Memorabilia (including snapshot albums, baby albums, scrapbooks, souvenir albums, emblems, award plaques, trophies, movie film, photographic slides, etc)	Materials only			\$1000 per claim	Exclude scenic slides & wedding albums from this category For slides use cost of film & processing, or new prints from negatives See No. 163 for wedding albums See No. 51 if quantity indicates a hobby or collection Also see No. 111, Objects of art + No. 114, Paintings & pictures	Materials only. See rate solicitation.	
	Photos purchased as art	Commercial value					Commercial value	
	Pictures, professional (+ photographic portraits)	Least of: 1. Restoration cost; 2. Cost of new prints from negatives or prints; or 3. Cost of retaking if negatives are not available.					Least of: 1. Restoration cost; 2. Cost of new prints from negatives or prints; or 3. Cost of retaking if negatives are not available.	
	Pictures, snapshots	Cost of film & processing or new prints from negatives					Cost of film & processing or new prints from negatives.	
107	Microscopes, telescopes				\$500 per item \$1500 per claim	Also see No. 24 for binoculars		
	\$100 or less	10		75			10	10
	Over \$100	5		75			5	5
108	Mirrors (including frames)	5		75		Depreciate mirrors that are integral parts of furniture items at the same rate as the furniture items.	5	5

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No.	Item	% Depreciation			Maximum Allowable Payment	Discussion	Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
109	Mobile homes	varies				Value the item based on comparable values in the area.		
110	Musical instruments					This category includes amplifiers & accessories	over \$250	
	Pianos, organs, player pianos, harps	5		75	\$5000 per claim		5	5
	Other musical instruments under \$100	20		75	\$1000 per item		under \$50=20% per yr	
	Other musical instruments \$100-\$250	10		75	\$3000 per claim		\$50-250=10% per yr	
	Other musical instruments over \$250 (including electric/electronic keyboards)	5		75			over \$250=5% per yr	
111	Objects of art (sculptures, & other unique items)	Commercial value			\$1000 per item \$4000 per claim	This category does not include paintings (see No. 114) or other items specifically addressed in another rule or category. See Note 7 regarding estimates of repair. See No. 31, Bric-a-brac. Items proper for this category will require a higher level of substantiation of value, which should be in the form of a purchase receipt, a dealer appraisal, and proof of ownership. See Note 14, Objects of art, for further discussion.	Commercial value.	
112	Office furnishings & personal office supplies	10		75	\$100 per item \$1000 per claim	This category includes calculators, radios, paintings, plants, etc. lost from the workplace. Also see para 11-6e(1)(b).	10	10
113	Outdoor structures	15% 1st yr; 10% after		75	\$500 per claim	This category includes fences, storage sheds, swing sets, bird feeders/houses, Chiminea (medium/tall clay fire places for patios), metal fire pots/pits for patios + 2x4s & plywood if stored outside	15	10
114	Paintings & pictures (including signed & numbered art, etchings, hand reproduced pictures, lithographic prints, frames & glass, etc)		10		\$1000 per item \$3000 per claim	Either depreciate the current/new replacement price or use the local fair market value. See No. 106 for professional photographs/pictures/portraits	Lithograph prints & frames: 10% flat	
	Oil paintings & photographs purchased as art	Commercial value					Commercial value	
	Posters (framed or unframed)		25		\$250 per item \$1000 per claim			
	Pictures/frames/glass displayed on flat surfaces such as a desk or table		25		\$100 per item; \$1000 per claim			
115	Pen & pencil sets					See No. 64, Desk & writing equipment	10	10
116	Pets (including tropical fish)				\$250 per pet	This category is primarily intended for quarters losses. Do not depreciate pets. Do not pay claims for pets lost or injured in shipment. Also refer to para 11-5m for further discussion of claims involving animals.		
	Pet supplies (e.g. food/water dish, kennel, cage, leash, collar, etc)	20		75	\$750 per claim, including supplies		20	20
117	Phonograph records, compact discs, tapes					See No. 6, Audio recordings		
118	Photographic equipment & supplies (cameras, screens, lenses, video/digital projectors, memory cards/sticks, etc)				\$2000 per claim for all photography equipment & accessories	Also see No. 155, Video equipment & accessories		
	Inexpensive - \$200 or less	10		75			10	10
	Expensive - over \$200	5		75			5	5
119	Pillows	10		75		See No. 21, Bedding	10	10
	Pinball machines	10		75			10	10
120	Pipes, smoking (including pouches)	20		75			20	20
121	Pool & billiard tables	7		75	\$1500 per item	Do not depreciate expensive solid wood pool tables.	7	7
	Posters		25			See No. 114, Paintings & pictures		
122	Pots & pans					See No. 93, Kitchen utensils		
123	Professional equipment	5		75	\$1500 per claim	Also see No. 62, Dental equipment + No. 105, Medical equipment & instruments		
124	Quilts					See No. 98, Linens	5	5
125	Radios					See No. 70, Electrical & gas items		
126	Razors					See No. 70 for electric razors		
	Electric	10		75			10	10
	Not electric	5		75			5	5
127	Refrigerators					See No. 70, Electrical & gas items		
128	Rugs				\$2000 per item \$4000 per claim		Under \$50 or \$5 per yd	
	Under \$500	10		75			20	20
	\$500-\$999	5		50			\$50-\$100 or \$5-\$10 per yd	
	\$1000 or more	2		25			10	10
						Over \$100 or over \$10 per yd		
						7	7	
						Oriental (genuine)		
						2	2	

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No.	Item	% Depreciation			Maximum Allowable Payment	Discussion	Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
129	Screens, fireplace & accessories (room dividers, folding screens, etc)	7		75	\$500 per item \$1000 per claim	Also see No. 111, Objects of art + No. 114, Paintings for items considered to be more artistic than functional.	7	7
130	Scissors, shears (not electric)	5		75		See No. 70 for electric clippers, etc	5	5
131	Sewing machines (non-electric/manual)	5		75	\$1000 per item	See No. 70 for electric sewing machines, knitting machines, weaving looms, etc	5	5
	Sewing accessories such as thread, needles, foot pedals, pin cushions, etc.	10		75				
	Quilt frames, knitting machines, weaving looms & all related accessories (manual)	5		75				
132	Silver & metal flatware & hollowware + tea sets							
	Silver plate, gold plate, pewter, stainless steel, copperware, bronze ware		20		\$2000 per claim \$5000 per claim		5	5
	Sterling silver & fine pewter					Do not depreciate sterling silver or fine pewter. For flatware, apply a \$75 per item maximum; for serving pieces, apply a \$200 per item maximum.		
133	Slip covers	10		75			20	20
134	Sporting, fitness & exercise equipment & supplies (including treadmills, bar bells, weight benches, stationary bikes; basketball, baseball, football, croquet, bowling, badminton, volleyball, skiing, tennis, scuba, golf equipment (bags, clubs, cart), fishing gear, sky diving parachutes, hand glider saddles & equestrian accessories, etc)	10		75	\$2500 per claim	Do not depreciate unopened or unused boxes of golf balls or canisters of tennis balls. See No. 37 for camping equipment	10	10
	Stained glass					Varies with what it is		
135	Stationery		50			Do not depreciate unopened or unused boxes		
136	Stenotype machines	10		75			10	10
137	Stereo items, home theater sound systems & accessories (including styli, dust covers, tape recorders, speakers, amplifiers, turntables, CD players, cassette players, etc)	10		75	\$1000 per item (except \$1500 per item for home theater system) \$4000 per claim	The MA per claim includes all components & accessories. See Note 2 for discussion on internal damage. See Note 12 for replacement of sets. See No. 6, Audio recordings for tapes & compact discs. See No. 155 for video recorders. See No. 55, Computers for iPods, MP3 players, etc. Also see para 11-6e(1)(d) for such items shipped in a POV.	10	10
137.1	Storage containers					See No. 167, Storage containers		
138	Storage sheds					See No. 113, Outdoor structures		
139	Stuffed animals	10		50				
140	Swing sets					See No. 113, Outdoor structures		
140.1	Swords, Professional/military/personal					See No. 170, Swords		
141	Tapes					See No. 6, Audio recordings + No. 156, Video recordings		
141.1	Tapestry					See No. 168, Tapestry		
142	Taxidermy items		25		\$500 per claim	This category includes mounted deer heads, fish, etc		
143	Television sets					See No. 70, Electrical & gas items		
144	Telephones & telephone answering machines, cell phones, beepers & telecommunication devices for the deaf	10		75	\$500 per claim		10	10
145	Theses & lecture notes					Compensation is limited to the cost of materials only		
146	Tools, tool chests & tool boxes					See No. 94 for ladders. See Note 9 for lifetime guarantees. Also read para 11-6e(1)(a) + 11-6e(2)(a)1&3.	No depreciation on lifetime guarantee tools; otherwise, use:	
	Manual tools, not in a vehicle	5		50	\$1500 per claim		5	5
	Power tools, including air tools, not in a vehicle	5		75	\$1500 per claim		5	5
	Tool chests & tool boxes, not in a vehicle	5		75	\$500 per claim		5	5
	Non-emergency tools in a vehicle, not shipped	see above		see above	\$400 per claim			
	Emergency tools & tool boxes shipped in a vehicle.	see above		see above	\$200 per claim	Emergency tools are those types of tools generally locked in a vehicle trunk which are reasonable or useful for emergency road repair. Related emergency equipment such as flares, tow ropes, fire extinguishers, first aid kits, trouble lights, battery jumper cables, etc, are considered emergency tools. Exceptions may be made as to the amounts & types of tools considered as emergency tools in overseas areas where POV tools are not available readily or if the claimant is not authorized a HHGs shipment. A toolbox appropriate for shipment or storage in a vehicle is a small portable toolbox rather than a tool chest. The MA per claim for emergency tools & tool boxes in vehicles is included in the MA for No. 7. Also read para 11-6e(1)(a)&(d).	5	5
	Emergency tools & tool boxes otherwise in a vehicle.	see above		see above	\$400 per claim			

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No.	Item	% Depreciation			Maximum Allowable Payment	Discussion	Carrier Recovery % Depreciation	
		Per Year	Flat Rate	Maximum			1st Yr	Subsequent Yrs
147	Toys - radio controlled cars, planes, boats, etc; + tricycles & wagons	20		75	\$1500 per claim	See No. 23 for bicycles; No. 81 for checker sets & game equipment; No. 139 for stuffed animals; + No. 149 for electric trains. Depreciate at 5% a year dolls that are considered a decoration rather than a play toy (e.g. porcelain, China, Oyama, Kachina, etc dolls). See No. 66, Dolls for maximums. Also see para 11-14g(1).	20	20
	Other children's games & toys (including play dolls)		50					
	Electronic games & toys (including Nintendo, Atari, Game Cube, Xbox, Sega Genesis, Sony Playstation game systems & cartridges/disks + handheld "systems" such as Game boys)	20		75			20	20
	Electronic games in vehicle, non-shipment	20		75				
148	Trailers (e.g. vehicle, motorcycle, boat, etc)	5		50		Either depreciate the current/new replacement price or use the local fair market value.		
149	Trains (electric)				\$1500 per claim	See No. 70, Electrical & gas items. See No. 51, Collections.	10	10
	\$200 or less	10		75				
	Over \$200	7		75				
150	Tricycles					See No. 147, Toys	20	20
151	TV trays	20% 1st yr; 10% after		75			20	10
152	Typewriters (manual)	5		75	\$750 per item	See No. 55 for computers & word processors; & No. 70 for electric typewriters	5	5
153	Umbrellas	20		75			20	20
154	Vacuum cleaners					See No. 70, Electrical & gas items. See Note 9 for lifetime guarantees.		
155	Video/DVD players, recorders, cameras & all related accessory equipment	10		75	\$1000 per item \$2500 per claim	See No. 156 for video tapes. See No. 147 for software game systems & cartridges. Accessory equipment for video recorders & cameras are included in the MA per claim.	10	10
156	Video recordings (blank & commercial)	20% 1st yr; 10% after		50	\$3000 per claim for all video recordings	Generally, DVDs & video tapes should not remain in vehicles during gov't-authorized shipment or storage & should not be paid. See also para 11-6e(1)(d) for further discussion of items shipped in a POV.	20	10
	Video tapes							
	Laser disks		10					
	DVDs		25					
	DVDs in vehicle, non-shipment		25		\$150 per claim			
157	Wagons (children's)					See No. 147, Toys		
158	Wall units					See No. 79, Furniture		
159	Washers					See No. 70, Electrical & gas items		
160	Wastebaskets						10	10
	Metal	10		75			20	20
	Plastic	20		75				
161	Watches				\$500 per item			\$50 or less
	Inexpensive - \$100 or less	10		75			10	10
	Expensive - over \$100	5		75			5	Over \$50 5
162	Waterbeds					See No. 79, Furniture + No. 21, Bedding		
163	Wedding albums (including wedding videos)	Materials only			\$750 per claim	Do not depreciate.	Materials only	
164	Wedding gowns		20		\$1000 per claim			
165	Wigs (including hairpieces)				\$500 per claim			
	Under \$100	20		75			20	20
	\$100-\$250	10		75			10	10
	Over \$250	5		75			5	5
166	Fireplace insert/accessories	10		75		From No. 76.1		
167	Storage containers such as plastic bins, tubs, Totes, etc.		20			From No. 137.1		
168	Tapestry	5		50		From No. 141.1. Either depreciate the current/new replacement price or use the local fair market value.		
169	Fountains (indoor or outdoor)	5		50		From No. 78.1		
170	Swords					From No. 140.1		
	Professional/military					Do not depreciate professional/military swords.		
	Personal		10					

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NOTES

1. Antiques. Because there is usually a wide variance of opinion as to the value of antiques, clear and convincing evidence of the same must be presented to justify payment. In order to qualify, *prima facie*, as an antique, an item must be, according to the U.S. Customs Service, at least 100 years old. For items newer than that, independent evidence must be presented or be available to prove that the item so qualifies. For items that qualify as antiques, the claimant may be compensated up to the generally recognized value of the items. In such instances, the claimant must prove that the item possesses a demonstrably inherent value regardless of its purchase price, the place where it was purchased, the prestige of the label it bears or its sentimental or personal attraction. The mere fact that an isolated appraiser might be found who could assign a value to it in excess of its purchase price does not meet this burden of proof. In the absence of credible evidence of value, reimbursement should be limited to out-of-pocket loss or the reasonable replacement price of a substantially similar substitute item. Also see para 11-6d(2) about appraisals.

2. Internal Damage Without External Damage. In these circumstances, consideration is given to paying for such damage if there is evidence of rough handling of other items in shipment; that the item is relatively new in comparison to its useful life; that the claimant is apparently honest based upon an examination of the entire claim; or if a qualified repairer states an opinion as to whether or not the damage was a result of transit handling. In such cases, evidence is viewed in the light most favorable to the claimant. On color TV sets, for which color realignment is claimed, consider the charge for color realignment payable only when it is part of the cost to repair internal damage to the TV or when the cabinet of the set has external damage that was not present at the time of pickup, thereby indicating rough handling. Inspection of electrical items allegedly damaged during PCS shipment to a remote site may be made by someone in the claimant's chain of command to verify the existence of external damage and that the member did or did not have a rough shipment. If such an inspection can determine that an item cannot be repaired, the inspection may be used in adjudicating a claim. When rough handling of a cannot be determined and the damage is either not external or it is unknown if the damage is repairable, the costs of shipping the item to and from the closest repair firm may be included as part of the repair estimate, and are payable under the same rules as other repair estimates. Additional discussion of internal damage appears at paras 11-5f & 11-14d(3).

3. Reupholstering. In the event partial damage to a matching set requires reupholstering of the entire set because matching material to reupholster the damaged portion is not available, the cost to reupholster the entire set, less depreciation, may be paid. This includes replacing chair seats. However, there must be a measurable decrease in the value of the complete set due to the inability to match the materials before this rule is employed. Consider a loss in value of the damaged items if the damage is minor. An example of this is a 3-inch tear in the back of a sofa that can be repaired by reweaving, but the repair is visible to the casual observer. This is not applicable to recovering mattresses, box springs, etc., that do not lose intended use merely because the coverings do not match. It is not appropriate to recover both pieces because damage necessitates recovering one. In considering the award to be made for the cost of reupholstering, use the per year rate of depreciation for the furniture for the fabric with a 50% maximum. Read para 11-14d(1)(b) for further discussion of damage to upholstered furniture + para 11-14g(3) for details about depreciating fabric on upholstered furniture. Also see para 11-14e(3) + 11-14k.

4. Legend of Abbreviations. In order to maintain uniformity, the following list of abbreviations should be indicated in the "Remarks" section of the claim form to describe the intention of the examiner. This list is published with more descriptive information at para 11-12b.

AC - amount claimed.

AGC - Agreed cost of repair in lieu of estimate. Also see para 11-14d.

CR - Amount paid by carrier prior to settlement of this claim entered on this line and deducted from the total amount allowed.

D - Depreciation computed, preceded by appropriate percentage, e.g., 20%D. Also see para 11-14g.

DV - Depreciated value awarded - cost of repairs exceeds depreciated value of item (e.g. DV, BX \$100, 75%D).

ER - Estimate of repair (add exhibit number of repair estimate, ER, EX 5). Also see paras 11-10d; 11-10i(7); 11-14e; 11-14h(1)(e); 11-15a(3) & 11-21f(4).

EX - Exhibit (include appropriate exhibit designations, e.g. EX 5).

FR - Flat rate depreciation, e.g., 25% FR.

F&R - Fair and reasonable award. Also see para 11-14f(4).

LOV - A loss of value was awarded in lieu of or in addition to the cost of repair (e.g., \$25 LOV). Also see para 11-14d(1).

MA - Maximum allowance. Also see paras 11-14b + 11-21a(3).

NP - Not payable (state basis for denial).

NR - Not repairable. This assessment should be made by a professional repairer.

OBS - Deduction made for obsolescence (e.g., 15%D + 25% OBS). See para 11-14g(4).

PCR - Potential carrier recovery deduction made (failure of claimant to notify authorities in a timely manner). Also see paras 11-14i + 11-21g.

PED - Pre-existing damage (e.g., 30% PED). Also see para 11-14d(2).

PP - Purchase price - usually for items less than 6 months old. See paras 11-14f(6) + 11-14g(6)(b) for exceptions.

PX or AAFES - Replacement price through local exchange retail store (rate of depreciation, if applicable, to be included). See para 11-14f(3).

RC - Reasonable replacement cost applied (rate of depreciation, if applicable, to be included in block). Also see para 11-14f.

SV/N - Salvage value - beyond economical/reasonable repair; no salvage value, turn in not required. See para 11-14l. Also read paras 11-21f(8)&(9).

SV/R - Salvage value - beyond economical/reasonable repair; some salvage value, claimant elected to retain item (e.g. 75%D, \$35 SV/R). See para 11-14l + paras 11-21f(8)&(9).

SV/T - Salvage value - turn in required (enter amount of salvage value). Also see para 11-14l + paras 11-21f(8)&(9).

5. Depreciation While in Storage. Normally no depreciation is to be charged against goods during periods of Government authorized storage either for the PCS which generated the current claim, or for previous periods of Government storage. However, this does not mean that deductions cannot be made for other reasons such as reduction in the market value of an item because of style or obsolescence. Use the NTS Depreciation Guide (Table 11-5) to compute carrier recovery during periods of government-authorized storage, as prescribed in para 11-14g.

6. Depreciation. To compute yearly depreciation, the following yardstick should be used:

6-17 months = 1 year

18-29 months = 2 year, etc.

Increments of 12 months will be counted as one year, up to 173 months. In determining whether an item is six months old, do not count purchase month and pick up month. For example, items 174 months or over in age, maximum depreciation has been reached when applying 5% depreciation per year. When dates of purchase are listed, for example as "between 2000 and 2004", use the median date, i.e., 2002 to compute depreciation. No depreciation should be taken on parts, accessories, etc., which normally are not expected to be replaced during the lifetime of the item. When month of purchase is not shown, use June. No depreciation will be applied if the item is less than 6 months old. For a more detailed discussion, see para 11-14g.

7. Repairable Items. Most damaged items (including figurines) can be repaired. Consult a local firm or business for a written repair estimate (see paras 11-14d&e). The Internet also can provide many potential companies for obtaining this documentation. The amount allowable for repairs may not exceed the depreciated value of an item.

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8. Expensive Items - Reasonable Substitute Prices. This does not relate to items of extraordinary value. It pertains to items of everyday use, household furnishings, wearing apparel, etc, that serve a utilitarian purpose, even though the items are expensive. A fixed award cannot be set, as the amount allowed will vary with the type of article. The award should be fair and not arrived at by considering only low prices or popular price substitutes.

9. Lifetime Guaranteed Tools and Other Personal Property With Such Guarantees. Do not apply depreciation to tools and other property covered by such guarantees. Catalogs reflect items covered by such guarantees.

10. Uniforms. Uniforms will not be included in the regular clothing maximum payment. Any uniform item with a wear-out date - even if it is still authorized for wear - will depreciate under the regular clothing rule/rate. In addition, personnel who are separating from the Service, either by "normal" or retirement procedures, will have their uniform items depreciate under the regular clothing rule/rate. However, if the claimant can prove he/she is going into the National Guard or Reserves, depreciation will be at the uniform rate. Also see para 11-14g(6).

11. Claims for Wrinkled Clothing. Payment for the cost of pressing clothing is not allowable unless the wrinkling was so severe as to amount to actual damage of personal property. Some wrinkling of clothing (much of which will fall out when the item is hung up) is to be expected in a shipment of household goods and is not considered to be damaged personal property within the meaning of the Act. Necessary cleaning costs because of soiling, staining or contamination will be considered. Also see para 11-14d(5).

12. Replacement of Sets. When component parts of any set of articles (lamps, glasses, china, dining room sets, mattress/box spring sets, coffee/end table sets, stereo speakers, or any items claimed to comprise a set) are damaged beyond repair or missing, the claimant should be reimbursed only for the missing or damaged pieces as a general rule. An exception may be made when the claimant provides proof that the component pieces cannot be replaced, and as a result, the integrity of the set has been destroyed. In such cases, either a diminution in value award or replacement of the set should be considered. When the entire set is replaced, except in unusual cases, turn in to government salvage of the delivered property is required. For some types of shipments, the carrier may exercise salvage rights. Also see para 11-14k.

13. Replacement Cost Exceeding \$100. Claimants should substantiate amounts claimed, but often documentation is inadequate to justify payment. When the replacement cost of an item exceeds \$100.00, the adjudicator must justify the amount recommended for payment. This may be done by various means, including - but not limited to - obtaining the price of the same or a substantially similar item by referring to secondary market sources online, consulting commercial sales catalogs, obtaining statements from disinterested third party firms, or contacting any appropriate source of relevant information. This must be memorialized in the claim file as the basis for payment on such items. Also see para 11-14h.

14. Objects of Art. Objects of art usually are considered to be unique, original paintings or sculpture. It is not usual for a mass produced item of any sort to be classed as a work of art or object of art; only a one-of-a-kind item. Any item produced in the quantities of most figurines may hardly be classified as an object of art. Goebel, Hummel, Kaiser, Lladro, Swarovski, and similar manufacturers of figurines may be expensive to buy and replace, but they all are mass produced either by a mold or a machine. If there is a listing for the category (e.g., figurines, paintings, etc), the Service has the burden of proving that the item should be considered an object of art by proving its priceless beauty, extreme artistic value, or its kind, hand-made, valuable item that cannot be duplicated. Price alone is not a proper measure or definition of an object of art. (For example, an original Rembrandt painting or Rodin sculpture is not mass produced and cannot be duplicated if the artist is deceased.) Such a work of art should have a pre-move appraisal for insurance purposes, which may be evidence of value. The standing rule is to allow the commercial value of the item as repayment for loss of such a piece. Commercial value is usually the price an item would bring at auction, or secondarily, by a qualified appraiser.